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By: Louise Drain

DATE: November 15, 2004

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**REPLY UNDER 37 C.F.R. 1.116
---EXPEDITED PROCEDURE---
TECHNOLOGY CENTER 2100**

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In Re Patent Application of:
Nobuhito Matsushiro

Conf. No.: 8270 : Group Art Unit: 2123
Appln. No.: 09/310,024 : Examiner: Hugh M. Jones
Filing Date: May 11, 1999 : Attorney Docket No.: 9976-5
Title: METHOD AND DEVICE OF IMAGE TRANSFORM

SECOND AMENDMENT AFTER FINAL REJECTION

This Amendment is in response to the Office Action mailed June 16, 2004 (Paper No. 8) and is being filed within the second month of extension under 37 C.F.R. § 1.13(a) and 37 C.F.R. § 1.17(a). A Petition for Extension of Time to and including November 16, 2004 is being filed herewith.

Please amend the above-identified application as follows:

Amendments to the Claims are reflected in the listings of the claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 4 of this paper.